



# Trustees' Financial Summary

**FY2012-13**

Submit ID: 0527-90741456

**27 Lincoln County  
0527 Eureka Elem**

**\*\* Recalculated \*\***

**Due Dates:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort*

## Certification

**Business Manager/Clerk:** Becky Evins

**Phone #:** (406) 297-5638

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees:** Joan LeFrancois

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:** Ron Higgins

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: CSA/Infinite Visions

For FY13 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
001	GEAR UP	FEDERAL		84.334
190	School Safety	LOCAL		
340	CRIMINAL BACKGROUND CHECK	LOCAL		
346	21st Century Community Learning	FEDERAL	2705271708	84.287
365	State OTO Indian Education for All	STATE	NA	state
377	Inter-Local Trego/Fortine	LOCAL	NA	
413	Title I - Schoolwide	FEDERAL		Federal
505	RTI Training	LOCAL	NA	
508	BioControl	STATE		
563	MAC Program	STATE	NA	
564	IDEA Part B	FEDERAL	2705277707ALLO	84.027
566	Local 21St Century Donations	LOCAL		
570	Kids Behavioral Health	STATE	na	
571	Medicaid Speech Therapy	STATE	N/A	State
572	Summer Insurance Premiums Employee's	LOCAL	na	
574	IDEA Preschool	FEDERAL	2705277907ALLO	84.173A
586	Don Leonard Scholarship	LOCAL		
590	Vandalism	LOCAL		
610	Facility Use EI/JH	LOCAL	NA	
623	Elementary Exxon	LOCAL	NA	
705	MOST GRANT EXTEND DAY 21 CENT	STATE		
714	Quality Schools Facility Grant	STATE	MT-QS-PG-15-0527	NA



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	487,746.56	83,758.93	65,506.98	45,364.05
02	Taxes Receivable - Real and Personal (120-149)	144,268.25	36,011.60	13,433.55	
03	Taxes Receivable - Protested (150-159)	22,088.02	4,836.66	1,427.46	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				0.01
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	654,102.83	124,607.19	80,367.99	45,364.06
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	6,060.00	1,418.85		1,643.79
25	Deferred Revenue (680)	166,356.27	40,848.26	14,861.01	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	172,416.27	42,267.11	14,861.01	1,643.79
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	68,805.10	2,703.69		1,327.39
48	Fund Balance for Budget	412,881.46	79,636.39	65,506.98	42,392.88
52	<b>TOTAL FUND BALANCE/EQUITY</b>	481,686.56	82,340.08	65,506.98	43,720.27
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	654,102.83	124,607.19	80,367.99	45,364.06



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		120,005.43	254,941.56	5,581.89
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			56,515.68	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		120,005.43	311,457.24	5,581.89
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			1,534.72	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			1,534.72	
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			19,550.83	
48	Fund Balance for Budget		120,005.43	290,371.69	5,581.89
52	<b>TOTAL FUND BALANCE/EQUITY</b>		120,005.43	309,922.52	5,581.89
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		120,005.43	311,457.24	5,581.89



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				9,285.20
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				9,285.20
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				9,285.20
52	<b>TOTAL FUND BALANCE/EQUITY</b>				9,285.20
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				9,285.20



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			49,034.24	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			49,034.24	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			49,034.24	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			49,034.24	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			49,034.24	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,711.37	3.85		47,912.16
02	Taxes Receivable - Real and Personal (120-149)				10,826.74
03	Taxes Receivable - Protested (150-159)				938.59
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	13,711.37	3.85		59,677.49
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				11,765.33
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>				11,765.33
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	3,054.00			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	10,657.37	3.85		47,912.16
52	<b>TOTAL FUND BALANCE/EQUITY</b>	13,711.37	3.85		47,912.16
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	13,711.37	3.85		59,677.49



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		26,899.71		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		26,899.71		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget		26,899.71		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		26,899.71		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		26,899.71		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		2,322.41		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		2,322.41		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)		2,322.41		
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		2,322.41		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		2,322.41		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		675,439.63	36,951.91	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		675,439.63	36,951.91	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		2,837.72		
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>		2,837.72		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)		4,568.25		
38	Reserve for Endowments (954)				
45	Assets Held in Trusts		668,033.66	36,951.91	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		672,601.91	36,951.91	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		675,439.63	36,951.91	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	262,171.76	158,743.26		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	262,171.76	158,743.26		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	262,171.76			
24	Other Current Liabilities (621-679)		158,743.26		
35	<b>TOTAL LIABILITIES</b>	262,171.76	158,743.26		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	262,171.76	158,743.26		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	5,022.12	138,366.94
1111 District Levy - Real Property	536,196.76	418,494.67
1112 District Levy - Personal Property	430.86	2,514.42
1113 District Levy - Heavy Motor Vehicles	650.84	518.64
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	69,302.41	65,338.01
1190 Penalties and Interest on Taxes	7,406.87	7,671.03
1510 Interest Earnings	2,065.93	1,084.88
1900 Other Revenue from Local Sources	0.00	769.86
3110 Direct State Aid	1,266,087.03	1,247,095.26
3111 Quality Educator	129,151.15	123,429.15
3112 At Risk Student	27,618.02	27,818.38
3113 Indian Education For All	10,608.00	10,179.60
3114 American Indian Achievement Gap	2,200.00	3,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	122,084.50	114,302.95
3120 State Guaranteed Tax Base Aid	459,103.20	418,178.44
3444 State School Block Grant	260,485.77	266,034.60
3446 SB372 Block Grant Reimbursement	0.00	4,278.41
7810 Education Jobs Fund	1,484.91	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>2,899,898.37</b>	<b>2,849,675.24</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	1,103,920.65	1,127,387.65
2XX Personal Services - Employee Benefits	161,891.14	165,002.59
3XX Purchased Professional and Technical Services	12,501.00	4,023.00
4XX Purchased Property Services	0.00	764.00
5XX Other Purchased Services	3,592.78	2,576.72
6XX Supplies and Materials	59,782.35	20,505.39
810 Dues and Fees	960.00	880.25
8XX Other Expenditures	985.00	1,449.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	93,454.76	117,066.48
2XX Personal Services - Employee Benefits	16,124.37	17,864.00
3XX Purchased Professional and Technical Services	500.00	1,738.17
5XX Other Purchased Services	52.46	0.00
6XX Supplies and Materials	1,011.80	650.98
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	69,267.50	74,523.59



# Trustees' Financial Summary

FY2012-13

Submit ID: 0527-90741456

27 Lincoln County  
0527 Eureka Elem

**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>22XX Educational Media Services</b>				
			2XX Personal Services - Employee Benefits	11,462.88	11,225.14
			4XX Purchased Property Services	0.00	75.00
			5XX Other Purchased Services	0.00	1,204.91
			6XX Supplies and Materials	21,390.59	15,429.09
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	97,946.87	104,671.76
			2XX Personal Services - Employee Benefits	10,792.00	12,011.37
			3XX Purchased Professional and Technical Services	21,330.55	14,265.04
			4XX Purchased Property Services	179.10	260.82
			5XX Other Purchased Services	3,948.45	5,438.49
			6XX Supplies and Materials	6,361.03	16,358.61
			810 Dues and Fees	3,575.83	4,004.09
			8XX Other Expenditures	513.21	490.75
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	179,008.62	187,754.89
			2XX Personal Services - Employee Benefits	47,205.37	45,054.41
			3XX Purchased Professional and Technical Services	5,331.15	350.00
			4XX Purchased Property Services	312.13	521.64
			5XX Other Purchased Services	7,127.32	5,939.33
			6XX Supplies and Materials	10,011.12	110,229.79
			810 Dues and Fees	967.00	9,622.00
			8XX Other Expenditures	2,447.16	3,160.75
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	71,033.59	5,990.08
			2XX Personal Services - Employee Benefits	19,562.73	920.88
			3XX Purchased Professional and Technical Services	33,708.02	2,124.46
			4XX Purchased Property Services	97,880.55	82,383.72
			5XX Other Purchased Services	17,131.84	114.94
			6XX Supplies and Materials	46,889.54	32,017.60
			7XX Property and Equipment Acquisition	5,450.00	0.00
			810 Dues and Fees	309.00	278.00
			8XX Other Expenditures	731.81	731.91
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	0.00	1,174.01
			2XX Personal Services - Employee Benefits	0.00	100.26
	<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>				
			840 Principal On Debt	41,546.22	14,495.61
			850 Interest on Debt	4,911.16	1,013.15
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	205,930.58	202,541.79
			2XX Personal Services - Employee Benefits	36,724.89	29,744.28



# Trustees' Financial Summary

FY2012-13

Submit ID: 0527-90741456

27 Lincoln County  
0527 Eureka Elem

**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services	400.00	0.00
			5XX Other Purchased Services	2,221.35	153.42
			6XX Supplies and Materials	3,951.42	4,838.21
			810 Dues and Fees	390.00	30.00
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	56,395.88	47,033.69
			2XX Personal Services - Employee Benefits	10,943.68	7,356.58
			5XX Other Purchased Services	2,700.87	330.07
			6XX Supplies and Materials	922.00	411.26
			810 Dues and Fees	405.28	0.00
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	4,151.90	3,972.06
			2XX Personal Services - Employee Benefits	344.34	278.98
			4XX Purchased Property Services	0.00	75.00
			5XX Other Purchased Services	0.00	2,430.35
			6XX Supplies and Materials	2,513.84	4,627.12
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	2,951.67	2,363.16
			2XX Personal Services - Employee Benefits	448.03	188.22
			4XX Purchased Property Services	664.98	0.00
			5XX Other Purchased Services	102.54	229.00
			6XX Supplies and Materials	3,462.52	2,523.99
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	15,793.80	18,030.65
			2XX Personal Services - Employee Benefits	107.70	300.61
			3XX Purchased Professional and Technical Services	1,434.63	797.00
			4XX Purchased Property Services	168.64	0.00
			5XX Other Purchased Services	98.90	0.00
			6XX Supplies and Materials	4,742.07	8,134.81
			810 Dues and Fees	40.00	0.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			6XX Supplies and Materials	633.12	0.00
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	0.00	250,000.00
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	200,000.00	0.00



# Trustees' Financial Summary

FY2012-13

Submit ID: 0527-90741456

27 Lincoln County

**\*\* Recalculated \*\***

0527 Eureka Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

**Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:**

2,851,753.28      2,810,234.57

### Schedule Of Changes Worksheet

Beginning Fund Balance						407,392.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,849,675.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,810,234.57	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	68,805.10	Less Last Year	33,951.50	(4b)		34,853.60	
						34,853.60	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						481,686.56	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1110 District Tax Levy	1,240.84	0.00
1111 District Levy - Real Property	140,191.82	151,844.15
1112 District Levy - Personal Property	4,806.26	3,949.99
1113 District Levy - Heavy Motor Vehicles	155.02	129.84
1190 Penalties and Interest on Taxes	1,860.79	1,888.50
1510 Interest Earnings	500.53	259.18
2220 County On-Schedule Trans Reimb	56,138.42	50,851.38
3210 State On-Schedule Trans Reimb	56,138.42	50,851.40
3444 State School Block Grant	6,091.94	7,413.70
3446 SB372 Block Grant Reimbursement	0.00	1,019.14
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>267,124.04</b>	<b>268,207.28</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	34,110.71	37,359.68
2XX Personal Services - Employee Benefits	5,309.65	6,937.75
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	13,869.00	11,691.32
2XX Personal Services - Employee Benefits	0.00	2,732.77
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	9,442.25	14,718.22
6XX Supplies and Materials	126.70	17.67
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	99,535.66	106,811.14
2XX Personal Services - Employee Benefits	21,870.57	18,713.12
3XX Purchased Professional and Technical Services	1,216.84	310.51
4XX Purchased Property Services	5,381.16	6,254.93
5XX Other Purchased Services	17,867.32	16,898.44
6XX Supplies and Materials	43,331.88	36,324.56
7XX Property and Equipment Acquisition	17,475.94	29,140.00
810 Dues and Fees	18.60	145.86
8XX Other Expenditures	695.80	337.90
<b>190 School Safety</b>		
<b>998 School Safety Transfers to Building Reserve Fund</b>		
<b>61XX Operating Transfers to Other Funds</b>		
911 School Safety Transfer to Building Reserve Fund	0.00	20,000.00



# Trustees' Financial Summary

FY2012-13

Submit ID: 0527-90741456

27 Lincoln County  
0527 Eureka Elem

**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

**Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:**

270,252.08

308,393.87

### Schedule Of Changes Worksheet

Beginning Fund Balance						121,933.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						268,207.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						308,393.87	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	2,703.69	Less Last Year	2,110.41	(4b)		593.28	
						593.28	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						82,340.08	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	61,057.37	85,950.61
1112 District Levy - Personal Property	2,640.01	1,836.66
1113 District Levy - Heavy Motor Vehicles	64.83	74.70
1190 Penalties and Interest on Taxes	997.10	964.23
1510 Interest Earnings	314.70	188.97
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	65,074.01	89,015.17

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
7XX Property and Equipment Acquisition	60,300.00	121,557.92
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	60,300.00	121,557.92

#### Schedule Of Changes Worksheet

Beginning Fund Balance	98,049.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	89,015.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	121,557.92	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	65,506.98	(5)



# Trustees' Financial Summary

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Submit ID: 0527-90741456

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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	230.02	119.53
1611 National School Lunch Program	59,918.04	58,528.13
1900 Other Revenue from Local Sources	282.75	4,208.42
3220 State Food Services Match	0.00	2,451.81
4550 Federal Child Nutrition	203,187.52	192,807.77
4552 Fresh Fruit And Vegetable	2,442.32	14,462.05
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>266,060.65</b>	<b>272,577.71</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
1XX Personal Services - Salaries	104,530.34	113,851.54
2XX Personal Services - Employee Benefits	18,648.63	22,190.13
3XX Purchased Professional and Technical Services	0.00	27.00
4XX Purchased Property Services	10,926.10	6,481.10
5XX Other Purchased Services	836.17	1,806.55
6XX Supplies and Materials	121,311.17	145,437.83
810 Dues and Fees	183.50	1,883.20
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>256,435.91</b>	<b>291,677.35</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		61,788.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		272,577.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		291,677.35	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
		0.00	(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	1,327.39		
Less Last Year	296.05		
		1,031.34	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)		43,720.27	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	555.35	272.21
2240 County Retirement Distribution	331,678.85	337,875.06
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>332,234.20</b>	<b>338,147.27</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	170,790.49	149,827.31
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	14,592.92	18,062.79
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	9,296.82	10,088.87
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	20,093.16	21,716.68
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	29,618.67	30,648.44
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	10,700.10	24,712.98
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	12,504.69	30,884.35
<b>280 Special Education - Local and State</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	31,688.64	26,966.12
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	8,722.50	7,374.81
<b>710 School Sponsored Extracurricular Activities</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	544.15	528.29
<b>720 School Sponsored Athletics</b>		
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	435.41	304.70
<b>35XX Extracurricular - Athletics</b>		
2XX Personal Services - Employee Benefits	1,767.18	1,972.44
<b>910 Food Services</b>		
<b>31XX Food Services</b>		
2XX Personal Services - Employee Benefits	14,989.14	16,179.00



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

**Total Current Expenditures, Other Financing Uses and Residual  
Equity Transfers Out:**

325,743.87

339,266.78

### Schedule Of Changes Worksheet

Beginning Fund Balance						121,124.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						338,147.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						339,266.78	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						120,005.43	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

<b>PRC Revenue</b>	<b>2013 Value</b>
<b>001 GEAR UP</b>	
1900 Other Revenue from Local Sources	101,741.17
<b>340 CRIMINAL BACKGROUND CHECK</b>	
1900 Other Revenue from Local Sources	297.25
<b>346 21st Century Community Learning</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	63,972.00
<b>413 Title I - Schoolwide</b>	
4940 Schoolwide Program	412,734.00
<b>508 BioControl</b>	
3290 State - Other State Grants	1,561.10
<b>563 MAC Program</b>	
1510 Interest Earnings	609.91
1900 Other Revenue from Local Sources	31,940.70
<b>563 Subtotal</b>	32,550.61
<b>564 IDEA Part B</b>	
4560 IDEA, Part B, Children with Disabilities	252,842.00
<b>566 Local 21st Century Donations</b>	
1900 Other Revenue from Local Sources	10,000.00
<b>570 Kids Behavioral Health</b>	
1900 Other Revenue from Local Sources	348,896.91
<b>571 Medicaid Speech Therapy</b>	
1900 Other Revenue from Local Sources	125.00
3354 Medicaid - Speech Therapy	29,342.86
<b>571 Subtotal</b>	29,467.86
<b>572 Summer Insurance Premiums Employee's</b>	
1900 Other Revenue from Local Sources	24,758.83
<b>574 IDEA Preschool</b>	
4570 IDEA Preschool	7,099.00
<b>590 Vandalism</b>	
1900 Other Revenue from Local Sources	120.00
<b>610 Facility Use EI/JH</b>	
1510 Interest Earnings	163.18
1900 Other Revenue from Local Sources	12,475.62
<b>610 Subtotal</b>	12,638.80
<b>623 Elementary Exxon</b>	
1900 Other Revenue from Local Sources	500.00
<b>705 MOST GRANT EXTEND DAY 21 CENT</b>	
1900 Other Revenue from Local Sources	9,128.94





# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2013 Value
		377	Subtotal	27,839.21
413	Title I - Schoolwide			
	494	Schoolwide Program		
		1XXX	Instruction	
			1XX Personal Services - Salaries	306,758.10
			2XX Personal Services - Employee Benefits	96,294.68
			3XX Purchased Professional and Technical Services	1,500.00
			5XX Other Purchased Services	190.00
			6XX Supplies and Materials	2,663.13
		24XX	Support Services - School Administration	
			1XX Personal Services - Salaries	4,583.33
			2XX Personal Services - Employee Benefits	744.80
		413	Subtotal	412,734.04
505	RTI Training			
	1XX	Regular Education Programs - Elementary/Secondary		
		221X	Improvement of Instruction Services	
			5XX Other Purchased Services	861.60
564	IDEA Part B			
	456	IDEA, Part B, Children with Disabilities		
		1XXX	Instruction	
			1XX Personal Services - Salaries	134,540.29
			2XX Personal Services - Employee Benefits	36,450.37
			6XX Supplies and Materials	1,543.13
		21XX	Support Services - Students	
			1XX Personal Services - Salaries	30,913.69
			2XX Personal Services - Employee Benefits	16,531.62
			3XX Purchased Professional and Technical Services	31,781.25
			5XX Other Purchased Services	384.00
			6XX Supplies and Materials	407.38
			810 Dues and Fees	317.00
		564	Subtotal	252,868.73
566	Local 21st Century Donations			
	1XX	Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction	
			1XX Personal Services - Salaries	534.50
			2XX Personal Services - Employee Benefits	15,815.54
			6XX Supplies and Materials	616.83
		566	Subtotal	16,966.87
570	Kids Behavioral Health			
	1XX	Regular Education Programs - Elementary/Secondary		



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2013 Value
<b>570 Kids Behavioral Health</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>21XX Support Services - Students</b>	
3XX Purchased Professional and Technical Services	348,896.91
<b>571 Medicaid Speech Therapy</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	0.00
2XX Personal Services - Employee Benefits	7,533.68
3XX Purchased Professional and Technical Services	1,791.06
5XX Other Purchased Services	48.69
	9,373.43
<b>571 Subtotal</b>	
<b>572 Summer Insurance Premiums Employee's</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
2XX Personal Services - Employee Benefits	25,980.33
<b>574 IDEA Preschool</b>	
<b>457 IDEA Preschool</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	6,084.69
2XX Personal Services - Employee Benefits	996.44
	7,081.13
<b>574 Subtotal</b>	
<b>586 Don Leonard Scholarship</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	2,500.00
<b>610 Facility Use EI/JH</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,040.00
<b>705 MOST GRANT EXTEND DAY 21 CENT</b>	
<b>470 Federal Miscellaneous Grants from other State Agencies</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	4,832.73
<b>714 Quality Schools Facility Grant</b>	
<b>372 Quality Schools Facility Grant Program</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
3XX Purchased Professional and Technical Services	55,575.00



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

**Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:**

1,296,339.59

### Schedule Of Changes Worksheet

Beginning Fund Balance					282,137.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,308,308.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,296,339.59	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	19,550.83	Less Last Year	3,734.91	(4b)	15,815.92	
					15,815.92	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					309,922.52	(5)

### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 GEAR UP	101,741.17	78,009.99	23,731.18
340 CRIMINAL BACKGROUND CHECK	297.25	180.00	117.25
346 21st Century Community Learning	63,972.00	51,599.62	12,372.38
377 Inter-Local Trego/Fortine	0.00	27,839.21	-27,839.21
413 Title I - Schoolwide	412,734.00	412,734.04	-0.04
505 RTI Training	0.00	861.60	-861.60
508 BioControl	1,561.10	0.00	1,561.10
563 MAC Program	32,550.61	0.00	32,550.61
564 IDEA Part B	252,842.00	252,868.73	-26.73
566 Local 21St Century Donations	10,000.00	16,966.87	-6,966.87
570 Kids Behavioral Health	348,896.91	348,896.91	0.00
571 Medicaid Speech Therapy	29,467.86	9,373.43	20,094.43
572 Summer Insurance Premiums Employee's	24,758.83	25,980.33	-1,221.50
574 IDEA Preschool	7,099.00	7,081.13	17.87
586 Don Leonard Scholarship	0.00	2,500.00	-2,500.00
590 Vandalism	120.00	0.00	120.00
610 Facility Use El/JH	12,638.80	1,040.00	11,598.80
623 Elementary Exxon	500.00	0.00	500.00
705 MOST GRANT EXTEND DAY 21 CENT	9,128.94	4,832.73	4,296.21



# Trustees' Financial Summary

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27 Lincoln County

**\*\* Recalculated \*\***

0527 Eureka Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
714 Quality Schools Facility Grant	0.00	55,575.00	-55,575.00
<b>Total</b>	<u>1,308,308.47</u>	<u>1,296,339.59</u>	<u>11,968.88</u>



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	19.44	20.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	19.44	20.54

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	5,561.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                    0.00    Less Last Year                    0.00                    (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                    0.00    Less Last Year                    0.00                    (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,581.89	(5)



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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	40.37	36.73
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	40.37	36.73

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance					9,248.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					36.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,285.20	(5)



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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 26 - Impact Aid Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	117.29	121.72
4820 Federal Impact Aid - Title VIII	12,377.33	13,354.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	12,494.62	13,476.32

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	35,557.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,476.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	49,034.24	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	41.26	39.37
3281 State Technology Aid	3,280.48	3,148.39
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	3,321.74	3,187.76

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	45.00	0.00
6XX Supplies and Materials	114.00	3,054.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	159.00	3,054.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	10,523.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,187.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,054.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      3,054.00    Less Last Year                      0.00                      (4b)	3,054.00	
	3,054.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	13,711.37	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	64,427.22	36,981.16
1112 District Levy - Personal Property	1,682.07	1,597.98
1113 District Levy - Heavy Motor Vehicles	72.61	29.49
1190 Penalties and Interest on Taxes	658.71	688.97
1510 Interest Earnings	412.51	338.28
3120 State Guaranteed Tax Base Aid	48,605.29	43,347.87
3445 State Combined Fund School Block Grant	4,824.47	0.00
5120 Proceeds from Refunding Bonds	0.00	0.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>120,682.88</b>	<b>82,983.85</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>51XX General Obligation Bonds, Special Assessments and Interest</b>		
840 Principal On Debt	91,538.75	85,000.00
850 Interest on Debt	21,538.75	30,469.27
<b>63XX Refunding Bonds Used to Retire Old Issues</b>		
860 Agent Fees/Issuance Costs	0.00	0.10
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>113,077.50</b>	<b>115,469.37</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	80,397.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	82,983.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	115,469.37	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	47,912.16	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
3445 State Combined Fund School Block Grant	0.00	5,996.23
3447 SB372 Combined Block Grant Reimbursement	0.00	903.48
<b>190 School Safety</b>		
5301 School Safety and Security Transfer	0.00	20,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	0.00	26,899.71

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	0.00	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26,899.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                   0.00    Less Last Year           0.00                   (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                   0.00    Less Last Year           0.00                   (4b)	0.00	
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	26,899.71	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 77 - Miscellaneous Internal Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	24.88	18.17
1900 Other Revenue from Local Sources	1,056.71	10,910.92
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>1,081.59</u>	<u>10,929.09</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	3,440.00	10,908.40
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>3,440.00</u>	<u>10,908.40</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance		2,301.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		10,929.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		10,908.40	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00		
			(4a)
		0.00	
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00		
			(4b)
		0.00	
			(4)
Ending Fund Balance (1 + 2 - 3 + 4)		2,322.41	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	167.39	1,003.74
3290 State - Other State Grants	0.00	6,296.79
5300 Operating Transfers from Other Funds	0.00	250,000.00
5700 Resources Transferred from Other School Districts or Cooperatives	375,000.00	250,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>375,167.39</u>	<u>507,300.53</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	154,108.94
2XX Personal Services - Employee Benefits	0.00	42,437.73
3XX Purchased Professional and Technical Services	0.00	2,500.53
4XX Purchased Property Services	0.00	15,287.06
6XX Supplies and Materials	0.00	100.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>0.00</u>	<u>214,434.26</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance	375,167.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	507,300.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	214,434.26	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	4,568.25	
Less Last Year	0.00	(4b)
	4,568.25	
	4,568.25	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	672,601.91	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1700 Student Extracurricular Activity Receipts	40,540.52	33,871.83
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	40,540.52	33,871.83

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	31,979.86	32,882.49
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	31,979.86	32,882.49

### Schedule Of Changes Worksheet

Beginning Fund Balance	35,962.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	33,871.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	32,882.49	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00    Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00    Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	36,951.91	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Detail Expenditure

Fund	Account	Description	2012 Value	2013 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	105,642.20	64,648.44
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	63,491.08	106,219.49
XX	457 1XXX 112	Certified Teacher Staff Salaries	9,552.58	6,084.69
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,651,958.72	1,214,795.15
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	6,863.42	53,479.58
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	2,775.35	4,190.97
XX	XXX 26XX 41X	Energy Utility Services	69,053.45	37,786.65
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	71,311.75
b. Related Services Block Grant Entitlement	23,769.00
c. Total Entitlements Subject to Reversion	95,080.75

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	126,457.40
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	292,409.30
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

### **Remember:**

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2015 Maximum Budget: 100%**



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	202,541.79	0.00	0.00	0.00	
280	1XXX	2XX	29,744.28	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	153.42	0.00	0.00	0.00	
280	1XXX	6XX	4,838.21	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	47,033.69	0.00	0.00	0.00	
280	21XX	2XX	7,356.58	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	330.07	0.00	0.00	0.00	
280	21XX	6XX	411.26	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
<b>Totals</b>			292,409.30	0.00	0.00	0.00	292,409.30

*Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.*

\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY13.



# Trustees' Financial Summary

FY2012-13

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**\*\* Recalculated \*\***

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjustments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	70,100.00	0.00	0.00	0.00	70,100.00
Land Improvements	165,136.00	0.00	0.00	0.00	165,136.00
Buildings	3,588,255.20	0.00	0.00	0.00	3,588,255.20
Machinery and Equipment	545,556.00	0.00	0.00	0.00	545,556.00
Totals at Historical Cost	4,369,047.20	0.00	0.00	0.00	4,369,047.20
Less Accumulated Depreciation For:					
Improvement Accum	32,835.00	0.00	0.00	0.00	32,835.00
Building Accum	783,612.00	0.00	0.00	0.00	783,612.00
Machinery and Equipment Accum	243,340.00	0.00	160,528.00	29,140.00	374,728.00
Total Accumulated Depreciation	1,059,787.00	0.00	160,528.00	29,140.00	1,191,175.00
Governmental Activities, Capital Assets, net	3,309,260.20	0.00	-160,528.00	-29,140.00	3,177,872.20

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

<b>Depreciation by Function for FY2013</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	587.00	0.00	0.00
Operations and Maintenance (26XX)	43,626.00	0.00	0.00
Transportation (27XX)	60,172.00	0.00	0.00
Unallocated	54,305.00	0.00	0.00
Total Depreciation for FY2013	158,690.00	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

FY2012-13

Submit ID: 0527-90741456

27 Lincoln County  
0527 Eureka Elem

**\*\* Recalculated \*\***

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
<b>Governmental Activities*</b>							
Bonds							
03/01/2003	995,000.00	0.00	75,000.00	920,000.00	0.00	0.00	0.00
12/18/2012	0.00	925,000.00	0.00	0.00	915,000.00	80,000.00	835,000.00
Compensated Absences	228,360.56	0.00	0.00	0.00	228,360.56	0.00	0.00
Total Governmental Activity							
Long-Term Liabilities	1,223,360.56	925,000.00	75,000.00	920,000.00	1,143,360.56	80,000.00	835,000.00

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